

Amend Sections 11338 and 11339 of the Revenue and Taxation Code to eliminate the filing of declarations of intent to petition for reassessment of private railroad cars.

Source: Property Taxes Department

Under current law, there is a two step process to file an appeal of a private railroad car assessment with the Board of Equalization. The first step is to file a "declaration of intent" to appeal, which is due on or before August 21. The second step is to file the actual appeal, which is due on or before September 20. Similar provisions exist for assessments that are made outside the regular assessment period, except that the "declaration of intent" must be filed within 20 days of receiving the assessment notice and the appeal must be filed within 30 days thereafter.

This proposal would eliminate the unnecessary first step of filing an "intent to appeal" and instead simply require that, with respect to assessments made for the regular assessment period, an appeal be filed by September 20, and with respect to assessments made outside the regular assessment period, an appeal be filed within 50 days of the assessment notice. This proposal would simplify the appeals process for Private Railroad Car Taxpayers as well as conform to similar streamlining measures made last year for state-assesseees, which was contained in Senate Bill 2170 (SR&T) and sponsored by the Board. Additionally, this proposal would give Private Railroad Car Taxpayers more time to decide if they want to file an appeal since they need not take action until September 20, rather than the earlier date of August 21, to initiate their right to appeal.

Section 11338 of the Revenue and Taxation Code is amended to read:

~~11338. (a) On or before August 21, the owner or the lessee of any property assessed may file a declaration of intent to petition the board for reassessment. If the owner or lessee fails to file a declaration of intent to petition the board for reassessment on or before August 21, the assessment of the board shall be final.~~

~~(b) a) If a declaration of intent to petition has been timely filed, The owner or assessee may file a petition for reassessment on or before September 20. If the petition is not filed on or before September 20, or, if the period is extended by the board, by October 5, the assessment of the board shall be final.~~

~~(c) b) The board may extend the period for filing a petition until October 5 provided a written request for the extension is filed with the board on or before September 20.~~

~~(d) c) The board shall hear the applicant on such petition on or before January 31.~~

Section 11339 of the Revenue and Taxation Code is amended to read:

11339. (a) Any assessment made outside of the regular assessment period may be the subject of a petition for reassessment. ~~A declaration of intent to petition shall be filed within 20 days of the notice of assessment and~~ ~~a~~ A petition for reassessment may be filed on or before the 30th 50th day following the date by which the declaration of intent must be filed provided the declaration of intent was timely filed of the notice of assessment.

(b) The board may extend the deadline for filing a petition for a period not to exceed 15 days, provided a written request for the extension is filed with the board on or before the expiration of the period for which the extension may be granted.

(c) ~~If a declaration of intent is not timely filed, or, after a declaration of intent has been filed, a~~ petition for reassessment is not timely filed, the assessment of the board shall be final. The board may consider a petition which is not timely filed to be a claim for refund.

(d) The board shall hear the applicant on such petition within 90 days of the date on which the petition was filed.